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**PART II—Section 4**  
**Statutory Rules and Orders issued by the**  
**Ministry of Defence**

**MINISTRY OF DEFENCE**

**S.R.O. 79, dated the 23rd Feb. 1960.**—In exercise of the powers conferred by sub-section (2) of section 12 of the National Cadet Corps Act, 1948 (31 of 1948), read with sub-rule (2) of rule 42 of the National Cadet Corps Rules, 1948, the Central Government hereby extends the period of membership of Shrimati Subhadra Joshi, M.P., in the State Advisory Committee of the National Cadet Corps for the State of Punjab, by one year w.e.f. the 18th Aug. 1959.

**S.R.O. 80, dated the 25th Feb. 1960.**—In exercise of the powers conferred by sub-section (2) of section 12 of the National Cadet Corps Act, 1948 (31 of 1948), read with sub-rule (2) of rule 42 of the National Cadet Corps Rules, 1948, the Central Government hereby appoints Shrimati Jyothi Venkatachalam, M.L.A. and Shri N. Ramaswami Iyer, B.A., B.L., Advocate, to be members of the State Advisory Committee of the National Cadet Corps for the State of Madras and makes the following further amendment in the notification of the Government of India in the Ministry of Defence, No. S.R.O. 377, dated the 30th Oct. 1958, namely:—

In the said notification, for the entries “12. Shrimati Manjubashini Subramiam, Temple House, 179, Ponamallee High Road, Madras-7.” and “13. Shri R. Krishnamoorthy, Principal, Pachayappa’s College, Madras.”, the entries, “12. Shrimati Jyothi Venkatachalam, M.L.A.” and “13. Shri N. Ramaswami Iyer, B.A., B.L., Advocate.” shall be substituted, respectively.

M. M. SEN, Dy. Secy.

**SUBATHU CANTONMENT PROFESSIONAL TAX**

**S.R.O. 81, dated the 29th Feb. 1960.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), and in supersession of the Punjab Government, Home Department/Military Notification No. 4140-H-37/26847, dated the 19th July, 1937, the Cantonment Board, Subathu, with the previous sanction of the Central Government, hereby imposes a tax on all persons carrying on within the limits of the Subathu Cantonment, a profession, trade or calling enumerated in column 2 of the Schedule hereto annexed at the rate shown against each in column 3 thereof:—

**SCHEDULE**

Serial No.	Description	Rate of tax per year
I	2	3
1	A.S.C. Contractor of charcoal . . . . .	Rs. 50
2	A.S.C. Contractor of fruit dry or fresh . . . . .	50
3	A.S.C. or Dairy Farm Contractor for grass fodder or bhusa . . . . .	50
4	A.S.C. Contractor for hired transport . . . . .	50

1

2

3

		Rs.
5	A.S.C. Contractor for ice . . . . .	50
6	A.S.C. Contractor for live stock . . . . .	50
7	A.S.C. or Dairy Farm Milk Contractor . . . . .	50
8	A.S.C. Contractor for meat . . . . .	50
9	A.S.C. Contractor for mineral water . . . . .	50
10	A.S.C. Contractor for onions and potatoes . . . . .	50
11	A.S.C. Contractor for onions . . . . .	25
12	A.S.C. Contractor for potatoes . . . . .	25
13	A.S.C. Contractor for pork . . . . .	50
14	A.S.C. Contractor for poultry, eggs, fish and chickens . . . . .	50
15	A.S.C. Contractor for quick lime . . . . .	50
16	A.S.C. Contractor for vegetables, onions and potatoes . . . . .	50
17	A.S.C. Contractor for vegetables . . . . .	50
18	A.S.C. Contractor for fuel wood . . . . .	50
19	A.S.C. Contractor not specified above . . . . .	50
20	P.W.D. or M.E.S. or Cantonment Board contractor for buildings and roads . . . . .	50
21	P.W.D. or M.E.S. or Cantonment Board contractor other than for buildings and roads . . . . .	50
22	Mess or Club Contractor . . . . .	50
23	Regimental contractor for coffee or tea shop . . . . .	40
24	Regimental Bania . . . . .	50
25	Proprietor of Bus Service . . . . .	50
26	Proprietor of Goods Transport Coy. . . . .	50
27	Keeper of Cinema Theatre or Circus for which admission is charged . . . . .	50
28	C.S.D. Contractor . . . . .	50
29	Forest Wood Contractor . . . . .	50
30	Forest Grass Contractor . . . . .	50
31	Proprietor of a Flour Mill . . . . .	30
32	Proprietor of a Saw Mill . . . . .	30
33	Proprietor of an Oil Mill . . . . .	30
34	Dealer in Beer, Liquor Wine (Country or foreign) . . . . .	50
35	Legal practitioners . . . . .	15
36	Dealer in furniture for sale or hire . . . . .	10
37	Printer . . . . .	10
38	Seller of motor cars, motor cycles, cycles and accessories thereof . . . . .	25
39	Wholesale or retail dealer of vegetable oils (Bansapati) . . . . .	20
40	Arties (Commission Agents) . . . . .	30
41	Banker (Sahukar) . . . . .	25
42	Dealer in Radio and accessories thereof . . . . .	15
43	Dealer in gramophones . . . . .	15
44	Dealer in other musical instruments . . . . .	15
45	Seller of sweetmeats (Halwai shop) i.e. milk, curd, sweets & saltish things . . . . .	15
46	Chemists and druggists . . . . .	3
47	Seller of homeopathic medicines . . . . .	3
48	Proprietor of a bakery . . . . .	5
49	Proprietor of a Dairy . . . . .	12
50	Seller of jewellery i.e. Saraf . . . . .	10
51	Wholesale Cigarettes and tabacco seller . . . . .	10
52	Seller of indigenous medicines . . . . .	3
53	Seller of building material i.e. sand, lime, paalnts and cement and G.I. Sheets . . . . .	25
54	Cloth vendor (hawker) . . . . .	12
55	Pork butcher . . . . .	20
56	Manufacturer or vendor of mineral water . . . . .	15
57	Dealer in Kashmiri shawls, Rugs, Furs and embroidery . . . . .	15
58	Keeper of billiard Saloon . . . . .	10
59	Timber seller . . . . .	10
60	Goldsmith and Silver smith . . . . .	10
61	Vendor of gold or silver or gold and silverware . . . . .	10
62	Seller of woollen cloth . . . . .	20
63	Seller of cloth mill made (Suti) . . . . .	20
64	Seller of handloom/powerloom cloth . . . . .	10
65	Seller of silk . . . . .	10
66	Seller of silken cloth . . . . .	10
67	Dealer in electric goods . . . . .	10
68	Proprietor of a mobile cinema, circus and theatre for first 15 days or part thereof . . . . .	20
69	Proprietor of a mobile cinema, circus and theatre for every additional 10 days or part thereof . . . . .	5

	2	3
		Rs.
70	Dentist.	8
71	Photographer	5
72	Seller of meat	15
73	Tea shop (milk, butter, bread and biscuits)	5
74	Dealer in toys	5
75	Dealer in glassware and crockery	5
76	Dealer in lamps	5
77	Dealer in Japanese and other fancy goods	5
78	Dealer in hosiery	5
79	Dealer in iron or hardware	10
80	Dealer in brass or copper ware (hawker)	7
81	Dealer in brass or copper ware	5
82	Seller of milk or milk hawker	5
83	Wholesale dealer in kerosene oil, petroleum or spirit	5
84	Keeper of a blacksmith shop	2
85	Seller of bread, biscuits or cakes	2
86	Dealer in hay, straw, bamboo, wood and charcoal	5
87	Tatoo-artist.	5
88	Dealer in clocks and watches	5
89	Dealer in old cloth or clothes and articles (kabari)	4
90	Dealer in boots and shoes.	10
91	Dealer in leather and leather goods.	10
92	Dealer in sports gear.	4
93	Fruit and Vegetable seller.	8
94	Dealer in cameras and photographer goods	10
95	Dealer in Coil matting and durries.	10
96	Bandsman party.	6
97	Dealer in buttons, thread or haberdashery.	5
98	Dealer in umbrellas.	5
99	Dealer in trunks	5
100	Dealer in aluminium wares.	5
101	Dealer in hair oil, perfumery or toilet requisites	5
102	Dealer in cotton	5
103	Dealer in spices.	5
104	Dealer in torches.	5
105	Dealer in Chars, Opium or Bhang.	4
106	Dealer in mustard oil and sweet oil.	4
107	Dealer in toria, taramira, sarsoon and Cotton seeds.	4
108	Seller of onion and potatoes.	4
109	Seller of dry fruits.	3
110	Seller of pulses	2
111	Dealer in stationery.	2
112	Seller of newspapers	3
113	Seller of parched grain (Bhuiwa)	3
114	Maker or seller of Ghee.	3
115	Butter seller	3
116	Seller of wheat, rice or other grains or flour.	3
117	Tailor.	5
118	Maker or seller of Chat and Pakoras.	2
119	Maker or seller of chapatis (Nanbai).	2
120	Repairer of clocks and watches.	2
121	Dealer in cattle and goats.	2
122	Vendor of Sugar of all kinds and sweetmeats.	2
123	Vendor of poultry, eggs and games	2
124	Vendor of fish.	2
125	Carpenter	5
126	Mason	2
127	Barber.	2
128	Vendor of mineral water.	2
129	Seller of betel leaves (Pan)	2
130	Seller of Garah cloth.	2
131	Seller of books.	2
132	Retail seller of kerosene oil, petroleum or spirits.	3
133	Seller of groundnuts.	3
134	Dealer in biddies, cigar, cigarettes, matches and tobacco (Retail)	3
135	Dealer in country shoes	3

1	2	3
		Rs.
136	Auctioner.	5
137	Dealer in earthen ware.	3
138	Dealer in bangles.	3
139	Vendor of chicks, bamboo work or wood work.	2
140	Tinsmith	2
141	Copper or brass-smith.	2
142	Painter.	2
143	Sign-board writer	2
144	Glazier	2
145	Mochi(Cobbler).	2
146	Blacksmith	2
147	Clothier	2
148	Tanner	2
149	Dyer	2
150	Dhobi.	2
151	Weaver	2
152	Teaser	2
153	Sigligar	1
154	Petition writer	1
155	Juggler on conjurer	2
156	Fortune teller	2
157	Nichaband	2
158	Sharpener of knives and scissors.	2
159	Seller(hawker) of Chana,Chabins and mungphali.	3
160	Seller of gur, sheera and shakar	2
161	Seller of knitting wool and yarn.	10
162	Seller of sugar cane or sugar cane juice	2
163	Seller of tea.	3
164	Seller of matting and ropes.	2
165	Seller of tooth power, Missi and scents.	2
166	Seller of ice-cream or kulf.	5
167	Seller of Jam	3
168	Proprietor of a Cinema Restaurant.	30
169	Hawker of any description not specified above	2
170	Dealer in Indian Medicines.	3
171	Persons keeping pigs for profit.	20
172	Any trade, profession or calling not specified above.	10

3. In the case of one or the same firm or person carrying on (business in one or) more than one trade, profession or calling in one premises or at different places in the Cantonment, the tax shall be payable for each trade, profession or calling and for each shop or premises separately, provided that no firm or person shall be required to pay more than an aggregate maximum tax of fifty-five rupees per annum.

NOTE 1.—Persons beginning their trade, profession or calling between the months of April and October shall be liable to pay fall year's tax.

NOTE 2.—Persons beginning their trade, profession or calling between the months of November and March shall be liable to pay half the year's tax.

**S.R.O. 82, dated 25th Feb. 1960.**—In exercise of the powers conferred by sub-section (4) of section 26 of the Cantonments Act, 1924 (2 of 1924), the Central Government hereby directs that the existing electoral rolls in respect of Jutogh and Nasirabad Cantonments shall continue in operation till 1st July 1960 by which date new electoral rolls would be prepared and finally published by the Board.

[No. 29/1/G/L&C/59/401-G/D(C&L).]

#### CANTONMENT TAXATION

**S.R.O. 83, dated 1st Mar. 1960.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), the Cantonment Board, Dinapore, with the previous sanction of the Central Government, hereby makes the following further amendments in the notification of the late Government of Bihar and Orissa in the Political and Appointment Department No. 2455-P, dated

the 30th March, 1926, imposing House and Latrine Taxes in the Dinapore Cantonment namely:—

In the said notification:—

1. In paragraph (1),

(i) for the figures and notation "10 per cent." the figures and notation "12½ per cent." shall be substituted;

(ii) in the proviso, for the figures and notation "7½ per cent.", the figures and notation "10 per cent." shall be substituted;

2. In paragraph (2),

(i) for the figures and notations "10 per cent." and "7½ per cent." the figures and notations "7½ per cent." and "5 per cent." shall respectively be substituted;

(ii) a further proviso shall be added at the end, namely:—

"Provided further that in the case of holding fitted completely with septic or water flush latrines in good working order (making night soil removal by Cantonment Sweepers unnecessary) the rate of latrines tax so payable shall be 4½ per cent."

#### AMENDMENT OF WATER TAX

S.R.O. 84, dated the 29th Feb. 1960.—In exercise of the powers conferred by Section 60 of the Cantonments Act, 1924 (2 of 1924) and in supersession of the notification of the Government of India in the Ministry of Defence No. S.R.O. 116, dated the 12th March, 1956, the Cantonment Board, Roorkee, with the previous sanction of the Central Government, hereby imposes on every owner owning lands and buildings within the limits of the Roorkee Cantonment specified in the schedule hereto annexed, a water tax at a rate of ten per centum per annum on the annual value of such lands and buildings:

Provided that such tax shall be leviable upon an occupier in the case of a building which is owned by Government or Cantonment Board.

2. The Cantonment Executive Officer shall cause to be prepared at the beginning of each financial year a demand and collection register in the form attached to this notification.

3. The said tax shall be payable half yearly in advance. The charges payable for the occupation of a building for 15 days or less in a calendar month shall be the charge for half the month, and the charges for occupation for more than 15 days in a calendar month shall be the charge for the full month. If an occupier of a building owned by Government or Cantonment Board vacates the building during the half-year for which he has paid the tax, he may claim a refund in respect of the period for which he is not liable to pay the tax.

*Explanation:* for the purpose of this notification,

(a) building includes any out houses or land appurtenant thereto; and

(b) a person shall be deemed to be in actual occupation of a building while he or any member of his family or his servant or servants reside therein or any animal belonging to him is kept in the building.

#### THE SCHEDULE

(1) The area notified as Bazar under the notification of the Government of India in the late Defence Department No. 134/2/G/C&L/44, dated the 18th March, 1944, including any area that has been or may hereafter be declared to be civil area under section 43A of the Cantonments Act, 1924.

(2) The area comprising survey Nos. 76, 77, 78, 79, 80, and 81 on which the Cantonment houses and shops are built.

S.R.O. 85, dated 7th March 1960.—The following draft of certain rules regulating the division of the Morar Cantonment into wards for the purpose of holding elections in the said Cantonment and the determination of the number of members to be elected by each ward, which the Central Government proposes to make in exercise of the powers conferred by clauses (a) and (b) of section 31 of the Cantonments Act, 1924 (2 of 1924), is published, as required by the said section, for the information of all persons likely to be affected thereby and

notice is hereby given that the said draft will be taken into consideration on or after the 12th April 1960.

Any objection or suggestion which may be received from any person through the General Officer Commanding-in-Chief, Southern Command, with respect to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

**1. Short title and commencement.**—(i) These rules may be called the Morar Cantonment (Division into Wards) Rules, 1960.

(ii) They shall come into force at once.

**2. Division of Cantonment into Wards.**—For the purpose of holding elections to the Cantonment Board, the Cantonment of Morar shall be divided into the following wards, namely:—

- (a) Ward No. I
- (b) Ward No. II
- (c) Ward No. III

**3. Boundaries of Wards.**—The boundaries of each ward shall be as specified in the Schedule annexed hereto.

**4. Number of Members to be Elected.**—The number of members to be elected by each of said wards shall be as specified below:—

Ward No.      Number of Persons to be Elected

I	2 (One seat to be reserved for a member of the Scheduled caste)
II	1
III	1

#### THE SCHEDULE

(See Rule 3)

##### *Boundaries of the Wards*

*Ward No. I*, comprising of Bungalows No. 3, 7 & 8, M.E.S. Stores and Workshop, C.T.C. Lines, Field Battery Lines, Mountain Battery Lines, Hardev Singh Ki Tal, Tikonia, Suryanpura, Parsadi Ka Pura, Bansipura, Maheshpura, Neel Bungalow, Lalkurti, Laltipara and houses behind Bungalows No. 3 circumscribed in the:—

North by—Outer Circular Road and Garam Sarak.

South by—Battery Road and Link Road.

East by—Outer Circular Road.

West by—Bazar Road and Olpherts Road.

3rd and 7th Infantry Rifle Range and Mountain and B Battery Rifle Range, even though uninhabited, are included in Ward No. I.

*Ward No. II*, comprising of 3rd Lancers Lines, Transport Lines and villages Nibuapura, Sutarpura, Sahu Ka Pura and Kashipura circumscribed in the:—

North by—Battery Road and Link Road.

South by—Outer Circular Road & Village Mohanpur.

East by—Outer Circular Road.

West by—General Parade Ground.

3rd Lancers Rifle Range, even though uninhabited, will form part of Ward No. II.

*Ward No. III*, comprising of 4th Infantry Lines and Rifle Range, General Parade Ground and villages Ghosipura, Madhopura and Kachipura circumscribed in the:—

North by—Empress Road.

South by—Outer Circular Road.

East by—3rd Lancers Lines, Kashipura, Nibuapura and Sahu Ka Pura.

West by—Morar River.

[No. F. 19/7/G/L&C/57.]

PRITAM SINGH, Under Secy.